

--- 1/4th Pound - Toronto Division - Black Consumption Stamps - 63 x 47 mm. - 1874 ---

[Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehousing (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use in the Windsor Division. The duty collected by these stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

The catalogue lists the black 1/4 pound Toronto Division Consumption stamps as follows:

RM-106† - 1/4th pound, black, Toronto Division, perf 12, on *block wmkd* wove, with 5 mm. controls - **WANTED!**

RM-107 - 1/4th pound, black, Toronto Division, perf 12, on *block wmkd* wove, with 4 mm. controls

1st BABN Contract (1868-1873)	John McKay reports that 192,500 copies of "1/4 lb. S. M. R. Black" were delivered. Prior to 1874 these would be Division Open.
2nd BABN Contract (1873-1878)	John McKay reports that 20,000 copies of "1/4 lb. Black Tobacco" were delivered. These were 50/50 for Montreal and Toronto.
3rd BABN Contract (1878-1886)	John McKay reports that 10,000 copies of "1/4 lb., Black, Toronto" were delivered.

--- The "theoretical" control number range of the black 1/4th pound Toronto Division Consumption stamps ---

RM-106 - 1/4th pound, black, Toronto Division, perf 12, on *block wmkd* medium wove - **00001 to 10000**

RM-107 - 1/4th pound, black, Toronto Division, perf 12, on *block wmkd* medium wove - **10001 to 20000**

--- The "theoretical" control number range of the black 1/4th pound Toronto Division Consumption stamps ---

RM-106 - 1/4th pound, black, Toronto Division, perf 12, on *block wmkd* medium wove - no numbered copies

RM-107 - 1/4th pound, black, Toronto Division, perf 12, on *block wmkd* medium wove - **10001 to 20000**

Chris Ryan reports in the "Canadian Revenue Newsletter", No.41, of March 2003 that all CADDY and BOX stamps were discontinued as of July 1st 1883.

--- 1/4th Pound - Toronto Division - Black Consumption stamps - 1874 ---

--- on block wmkd horizontal mesh medium wove at Ottawa under the 2nd BABN Contract - 63 x 47 mm. design ---

--- RM-106 - perf 12 - with 5 mm. control numbers - inscribed *J. Morrow, Coll. I.R.* ---

The catalogue lists this black 1/4 pound Toronto Division Consumption stamp as follows:

RM-106 - 1/4th pound, black, Toronto Division, perf 12, on *block wmkd* wove, with 5 mm. controls - **WANTED!**

The collection *does not contain* a control-numbered copy of **RM-106** - with 5 mm. control numbering



- ★ **RM-106n** - 1/4th pound, black, Toronto Division, perf 12, on *block wmkd* medium wove, without control numbering
★ *two copies* - without the control these could be either **RM-106n** or **RM-107n**
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The collection contains the following *die proof*, printed directly on light cardboard. It is inscribed on the reverse in pencil with 55. Lee Brandom lists a plate proof on cardboard which I presume is the same item. Was a complete *plate* printed on light cardboard (without the 55 mm. sheet imprint), or is this a real *die proof*?



- ★ **RM-106 DP** - 1/4th pound, black, Toronto Division, die proof on light cardboard - pencil inscribed 55 on the reverse

The fact that the sheet imprint measures 55 mm. in length makes me wonder if this pencil inscription 55 found on the back of these “Series of 1874” 1/4th and 1/2 pound “Toronto” proofs printed on light cardboard (**RM-107 DP** and **M-187 DP**) is a notation to the plate maker for the length of the sheet imprint to be used. In which case these proofs are *die proofs*, run before the printing plate was formed.

--- 1/4th Pound - Toronto Division - Black Consumption stamps - 1879 ---

--- on *block wmkd* horizontal mesh medium wove at Montreal under the 3rd BABN Contract - 63 x 47 mm. design ---

--- perforated 12 - with 4 mm. controls - inscribed *J. Morrow, Coll. I.R.* - scanned at 100% scale ---

The catalogue lists this black 1/4 pound Toronto Division Consumption stamp as follows:

RM-107 - 1/4th pound, black, Toronto Division, perf 12, on *block wmkd* wove, with 4 mm. controls



★**RM-107** - 1/4th pound, black, Toronto Division, perf 12, on *block wmkd* medium wove,
control number **13456**, S. M. Return *13 - 81* for January 1881, by Licensee # 6

Chris Ryan reports that *G. P. Dickson* was the “Primary Collector” at Toronto from January 1st 1869 until he was succeeded by *John Morrow* on December 24th 1872. On December 1st 1880 *John Morrow* was, in turn, succeeded by *W. C. Stratton*.

13268	01/81	RM-107	1/4th pound, black, Toronto Division, on block wmkd wove, Licensee # 6, dated <i>13 - 81</i>
13456 ★	01/81	RM-107	1/4th pound, black, Toronto Division, on block wmkd wove, Licensee # 6, dated <i>13 - 81</i>

File path is [c:\CR - STAMPS\RM_STAMPS\CURRENCY\Black\Toronto\1-4 pound],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 6th 2013, JBH